HON'BLE Dr. JUSTICE G. YETHIRAJULU

W.P.No.23161 of 2000

Dated this the 18th day of December 2007

Between:

M/s. Srikumaran, Stores,
Hyderabad, rep.by its Partner,
R. Gopikrishnan, s/o. D. Raju,
Aged about 40 years, presently
Residing at Tiruchurapalli, Tamilnadu. … Petitioner

AND

The Commissioner & Inspector General
of Registration and Stamps,
Govt.A.P., N.B.K. Estates,
Golkonda X Roads, Hyderabad.
and another … Respondents

HON'BLE Dr. JUSTICE G. YETHIRAJULU

W.P.No.23161 of 2000

ORDER:

This Writ Petition has been filed by the petitioner seeking to direct the respondents to order for refund of all the money collected from him by the Assistant District Registrar, Office of the Inspector General of Registration and Stamps, Hyderabad, pursuant to the inspection undertaken by the District Vigilance and Enforcement Officer, Hyderabad under sub-Section 3 of the Section 73 of the Indian Stamp Act.

2) The petitioner contended that the respondents have collected an amount of Rs.82,110/- towards deficit stamp duty on the rental agreement of the petitioner at Hyderabad.

He made representations for the respondents to return the amount on several occasions. The respondents have not acted in any manner to dispose of the representations. The amount was collected from the petitioner in terms of Section 73 of the Indian Stamp Act, which was introduced by the Act 17 of 1986.

A Division Bench of this High Court struck down the said provision through the judgment, dated 27.09.1996 in W.P.No.10300 of 1989 and batch of cases. The Special Leave Petition preferred by the State Government before the Supreme Court of India was also disposed of and the matter became final. Similar writ petitions have been filed and this Court ordered refund of such amounts, which were collected under Section 73 of the Indian Stamp Act. In view of the striking of the said provision, whatever amount that was collected has to be refunded to the respective parties.

3) In the light of the above circumstances, I am inclined to direct the respondents to refund the amount of Rs.82,110/- or such amount, which was collected under the impugned order to the petitioner.

4) In the result, the writ petition is allowed granting relief as prayed for. The respondents are directed to refund the amount within eight weeks from the date of receipt of copy of this order. No order as costs.

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Dr.G. YETHIRAJULU, J

Date: 18.12.2007
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